

## STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State: IDAHO

## INDIVIDUALS WITH NEED FOR A GREATER PERSONAL NEEDS ALLOWANCE

The personal needs allowance for individuals with earned income is increased by \$80 or the amount of their earned income, whichever is less. Individuals with earned income need a greater personal needs allowance to offset costs incurred in earning income.

The personal needs allowance for individuals with court-ordered guardianship fees is increased by the lesser of 10% of the monthly benefit, or \$25. Allocation of the lesser of 10% or \$25 is reasonable because it is based on the established SSI model and protects a minimum of \$27 of the basic \$30 allowance for other personal needs. Where an individual is also entitled to an increased personal allowance for trust fees, the total increase in the personal needs allowance for both types of fees must not exceed \$25 monthly.

The personal needs allowance for individuals with trust fees is increased by up to \$25 monthly, but not to exceed actual fees. An individual with a trust that does not preclude Medicaid eligibility needs a greater personal needs allowance to offset expenses of administering the trust. Where an individual is also entitled to an increased personal allowance for guardianship fees, the total increase in the personal needs allowance for trust and guardianship fees must not exceed \$25 monthly.

The personal needs allowance is increased to offset taxes mandatorily withheld from unearned income. Individuals with unearned income from which taxes are withheld need a greater personal needs allowance to offset mandatory expenses of receiving unearned income.

The personal needs allowance is increased to offset impairment-related work expenses. Impairment-related work expenses are purchased or rented items or services, purchased or rented to perform work and needed because of the individual's impairment. These expenses do not duplicate the personal needs allowance for earned income. Individuals with impairment-related work expenses need a greater personal needs allowance to offset the cost of these expenses.

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